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GOVERNMENT OF KERALA

Law Department

NOTIFICATION

No. 2566|63|Law|G2. *Dated, Trivandrum, 4th March, 1963|*
Phalguna 13, 1884 (Saka).

The following Act of the Kerala State Legislature is hereby published for general information. The Bill as passed by the Legislative Assembly received the assent of the Governor on the 4th March, 1963.

By order of the Governor,
P. SANKARAN ELAYATH,
Law Secretary.

ACT 12 OF 1963

THE KERALA APPROPRIATION (No. 2) ACT, 1963

An Act to provide for the appropriation of certain further moneys out of the Consolidated Fund of the State of Kerala for the service of the financial year commencing on the 1st April, 1962.

Preamble.—WHEREAS it is necessary to provide for the appropriation of certain further moneys out of the Consolidated Fund of the State of Kerala for the service of the financial year commencing on the first April, 1962;

BE it enacted in the Fourteenth Year of the Republic of India as follows:—

1. *Short title.*—This Act may be called the Kerala Appropriation (No. 2) Act, 1963.

2. *Further Appropriation out of the Consolidated Fund for the financial year commencing on the 1st April, 1962.*—The State Government may appropriate out of the Consolidated Fund of the State of Kerala, for the financial year commencing on the 1st April, 1962, a further sum not exceeding seventeen crores, ninety-six lakhs, forty-one thousand and four hundred rupees being moneys required to meet—

(a) the supplementary grants made by the Kerala Legislative Assembly for that year, as set forth in column (3) of the Schedule; and

(b) the supplementary expenditure charged on the Consolidated Fund of the State of Kerala for that year, as set forth in column (4) of the Schedule.

THE SCHEDULE

No. of vote	Service and purposes	Sums not exceeding		
		Voted by the Legislative Assembly	Charged on the Consolidated Fund	Total
(1)	(2)	(3)	(4)	(5)
	A. Revenue Account	Rs.	Rs.	Rs.
III	Excise ..	..	31,700	31,700
	Debt Charges ..	..	27,00,000	27,00,000
IX	Heads of States, Ministers and Head Quarters staff ..	1,77,000	58,800	2,35,800
X	District Administration and Miscellaneous ..	..	8,000	8,000
XI	Administration of Justice ..	1,82,000	89,900	2,71,900
XII	Jails ..	3,35,400	..	3,35,400
XIII	Police ..	53,13,100	..	53,13,100
XVI	University Education ..	15,26,400	..	15,26,400
XVII	General Education ..	..	76,500	76,500
XVIII	Technical Education ..	3,56,500	..	3,56,500
XIX	Medical ..	6,00,000	..	6,00,000
XXI	Public Health Engineering ..	4,71,400	..	4,71,400
XXII	Agriculture ..	100	23,700	23,800
XXIII	Fisheries ..	..	1,400	1,400
XXIV	Rural Development ..	100	..	100
XXV	Animal Husbandry ..	1,00,000	..	1,00,000
XXVI	Cooperation ..	4,16,900	..	4,16,900
XXVII	Industries ..	25,200	..	25,200
XXIX	Labour and Employment ..	100	..	100
XXX	Harijan Welfare ..	11,63,600	8,700	11,72,300
XXXII	Irrigation ..	18,25,000	3,700	18,28,700

XXXIII	Public Works	..	30,00,600	37,400	30,38,000
XXXV	Transport Schemes	..	48,00,000	..	48,00,000
XXXVII	Pensions	..	10,00,100	..	10,00,100
XXXIX	Forests	..	15,100	..	15,100
XL	Miscellaneous	..	12,78,000	29,500	13,07,500
XLI	Miscellaneous contributions and assignments	..	95,000	..	95,000
XLI A	National Emergency	..	85,000	..	85,000
	Total—A.	..	2,27,66,600	30,69,300	2,58,35,900

B. Capital expenditure outside the Revenue Account

XLIII	Capital Outlay on Agricultural Improvement .	..	..	12,00,200	12,00,200
XLIV	Capital Outlay on Industrial Development	..	10,60,000	10,900	10,70,900
XLV	Capital Outlay on Irrigation	..	22,60,600	1,50,700	24,11,300
XLVI	Capital Outlay on Public Works	..	1,09,26,900	2,51,000	1,11,77,900
XLIX	Capital Outlay on Transport Schemes	..	..	1,00,000	1,00,000
L	Capital Outlay on Forests	..	29,200	..	29,200
LII	Capital Outlay on Schemes of Government Trading	..	27,75,000	71,400	28,46,400
	Total—B.	..	1,70,51,700	17,84,200	1,88,35,900

C. Disbursement of Loans and Advances and Repayment of Debt

LIII	Loans and Advances by the Government	..	99,69,600	..	99,69,600
	Public Debt Repayment		..	12,50,00,000	12,50,00,000
	Total—C	..	99,69,600	12,50,00,000	13,49,69,600
	Grand Total	..	4,97,87,900	12,98,53,500	17,96,41,400

Kerala Gazette Extraordinary No. 36 dated 4th March 1963.

GOVERNMENT OF KERALA

Law Department

NOTIFICATION

No. 9950|H4|62|Law. *Dated, Trivandrum, the 4th March 1963|*
Phalguna 13, 1884 (*Saka*).

The following Act of the Kerala State Legislature is hereby published for general information. The Bill as passed by the Legislative Assembly received the assent of the Governor on the 4th day of March, 1963.

By order of the Governor,
P. SANKARAN ELAYATH,
Law Secretary.

ACT 13 OF 1963

THE MADRAS GENERAL SALES TAX (TURNOVER AND ASSESSMENT) RULES VALIDATION ACT, 1963

An Act to validate the Madras General Sales Tax (Turnover and Assessment) Rules, 1939.

Preamble.—WHEREAS it is expedient to validate the Madras General Sales Tax (Turnover and Assessment) Rules, 1939;

BE it enacted in the Fourteenth Year of the Republic of India as follows:—

1. *Short title.*—This Act may be called the Madras General Sales Tax (Turnover and Assessment) Rules Validation Act, 1963.

2. *Validation of the Madras General Sales Tax (Turnover and Assessment) Rules, 1939.*—(1) Notwithstanding anything contained in any judgment, decree or order of any court, no provision of the Madras General Sales Tax (Turnover and Assessment) Rules, 1939, made under the Madras General Sales Tax Act, 1939 (Madras Act IX of 1939), shall, in its application to the Malabar district referred to in sub-section (2) of section 5 of the States Reorganisation Act, 1956 (Central Act 37 of 1956), be deemed to be invalid or ever to have been invalid merely by reason of the fact that the said rules or any portion thereof were, or was, not made after previous publication for a period of not less than four weeks as required by sub-section (4) of section 19 of the said Act, and all taxes

levied or collected or purporting to have been levied or collected in pursuance of the said rules shall, for all purposes, be deemed to be, and to have always been, validly levied or collected, and accordingly—

(a) all acts, proceedings or things done or taken by the Government or by any officer of the Government or by any other authority in connection with the levy or collection of such taxes shall, for all purposes, be deemed to be, and to have always been, done or taken in accordance with law;

(b) no suit or other proceeding shall be maintained or continued in any court against the Government or any person or authority whatsoever for the refund of any taxes so paid; and

(c) no court shall enforce any decree or order directing the refund of any taxes so paid:

Provided that no act or omission on the part of any person shall be punishable as an offence which would not have been so punishable if this Act had not been passed.

(2) For the removal of doubts, it is hereby declared that nothing contained in sub-section (1) shall be deemed to revive the Madras General Sales Tax (Turnover and Assessment) Rules, 1939, which have been superseded on the extension of the Travancore-Cochin General Sales Tax Rules, 1950, to the Malabar district referred to in sub-section (2) of section 5 of the States Reorganisation Act, 1956 (Central Act 37 of 1956), by notification III No. H1-10674|57|RD-3, dated 28th September, 1957, published in the Kerala Gazette Extraordinary No. 108 dated 30th September, 1957.